

Glossary

APPROPRIATION - Legal authorization granted by a legislative body to make expenditures or incur obligations--limited by fund, department, division, character, amount, and time period.

ASSESSED VALUATION - Equal to 1/3 of the estimated 1985 construction value of the property.

BOND - Written evidence of the issuer's obligation to repay a principal amount on a certain date (maturity date), along with periodic interest. General Obligation Bonds are secured by the full faith and credit of the issuer. In the event of default, may compel a tax levy or legislative appropriation. Revenue Bonds are payable from identified revenue sources.

BUDGET - An annual financial operation plan including proposed expenditures and revenues.

BUDGET REVISION - Process used to transfer funds from object to another within the same fund, division, and character; these do not require council approval.

CAPITAL BUDGET - A plan of proposed capital outlays and the sources of financing.

CAPITAL PROJECT - Activity which adds fixed asset(s) or prolongs the life of an existing one.

CAPITAL PROJECTS FUND - Used for construction or acquisition of major fixed assets--primarily financed with bond proceeds. City Cumulative Capital Development Fund and the Consolidated County Cumulative Capital Development Fund are financed by an annual property tax levy.

CASH BASIS - the basis of accounting under which transactions are recorded when cash is received or disbursed.

CHARACTER - The major classification for budget appropriations is the Character Level to form the legal maximum for expenditures. The four levels are: 1) Personal Services; 2) Supplies; 3) Other Services and Charges; 4) Capital (Properties and Equipment) and 5) Internal Charges

COMPETITIVE CITY- A city with safe street, strong neighborhoods and a thriving economy.

CONSOLIDATED COUNTY - City of Indianapolis and Marion County (Consolidated County) were unified in 1970; certain City service boundaries were extended to coincide with the County.

CITY-COUNTY COUNCIL - Legislative branch of local government; it consists of twenty-five councilors elected from individual districts, and four councilors who serve four year terms.

COUNTY OPTION INCOME TAX - Tax levied on income--current Marion County rate .7%; implemented to provide property tax relief and diversify city's revenue sources in a period of declining federal funds. Primary uses include Homestead Credits (property tax relief to homeowners) and Public Safety activities.

CUMULATIVE CAPITAL DEVELOPMENT - Established for three year periods to provide for capital needs; City Cumulative Capital Fund provides Civil City district's needs and Consolidated County Cumulative Capital Fund is shared by City and County governments for infrastructure projects. See Capital Budget and Capital Projects Funds.

COUNTY TAX ADJUSTMENT BOARD - After approval by City-County Council, County Tax Adjustment Board reviews budget. County Tax Adjustment board is responsible for reviewing budget, tax rates and enforcing state-imposed property tax limits on all county governmental units.

DEBT SERVICE FUND - Accounts for accumulation of resources for and the payment of general long-term debt principal and interest.

ENCUMBRANCE - Reflect purchase orders, and contracts recorded to reserve the appropriation.

EXPENDITURES - Total charges incurred, expenditures are recognized under modified accrual accounting when the liability is incurred. Prior year actual figures includes encumbrances existing at year end.

FISCAL ORDINANCE - Legal document approved by Council for next year's operating budget; it includes appropriations by division and character with proposed revenues. Requests for additional appropriations or transfers of funds between characters or divisions require passage of fiscal ordinances.

F.T.E. - FULL TIME EQUIVALENT. All staffing levels in the budget book are expressed as Full Time Equivalents, or F.T.E. One F.T.E. is based on a full time employee's work year of 2,080 hours. To calculate F.T.E.'s for part time or seasonal employees (including school crossing guards), the total hours budgeted is divided by 2,080.

FUNCTION - Related activities accomplishing a major service or program.

FUND - Accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions, or limitations.

GENERAL FUND - Accounts for all financial resources of Consolidated County except those required to be accounted for elsewhere, all general operating revenues not restricted to use are recorded here. See Subfund.

Glossary

GUIDELINES - Instructions for developing operating budget; a summary of available knowledge, projections, and expenditure ceilings. These are prepared under the supervision of the City Controller.

INTERGOVERNMENTAL REVENUE - Funds from other governments--state or federal--grants, entitlements, revenue sharing, and payments-in-lieu of taxes (PILOT).

INTERNAL CHARGES - Transfers and accounting for services and/or commodities furnished by an agency or governmental unit to other departments. These are now accounted for in Character 5.

LEVY - Amount of funds to be raised from property taxes.

OBJECT - First level of classification within a character; identifies type of item purchased or services obtained--personal salaries, utilities, or fees. Known as a "line-item."

REDEVELOPMENT DISTRICT - a special taxing district for economic development; its boundaries and taxable property are coterminous with City boundaries.

REVENUES - Increase in the net current asset of a fund other than expenditure reduction or residual equity transfer.

SAFE STREETS - To provide a safe environment where citizens and visitors can walk the street and drive their cars without fear. To provide an environment where the rights and property of all citizens and businesses are protected throughout enforcement of all applicable laws.

STRONG NEIGHBORHOODS - To provide an environment where citizens are empowered to impact the places where they live by taking an active part in developing city services such as parks, zoning, sewers, liquor licensing, etc.

SUBFUND - Separate self-balancing set of accounts identifying a specific fiscal entity within a fund type or major fiscal entity. An example is: 170 - Park. UNIGOV's charter requires certain special service districts Police, Fire, and Solid Waste tax properties in their respective service areas, these are within the General Fund.

SUBOBJECT - Second level of classification within a character; the most definitive possible.

STATE BOARD OF TAX COMMISSIONERS - Responsible for final budget review; it can revise, recover or restore on appeal budgets, levies, and tax rates removed by County Tax Adjustment Board. Certification of budgets, levies, and tax rates must take place by January 15.

TAX INCREMENT FINANCING T.I.F. - Method of financing redevelopment in blighted areas through bond issuance, debt service requirements are secured by increases in real property tax revenues attributable to the redevelopment's assessed valuation.

THRIVING ECONOMY - To provide an environment that increases business opportunities and decreases unemployment; by providing a sound infrastructure and elimination of unnecessary regulations and bureaucratic waste.

“UNIGOV” - State legislation, effective January 1, 1970, unified Indianapolis and Marion County boundaries, and consolidated delivery of many municipal services.

Abbreviations

ADPICS	Advanced Purchasing and Inventory Control System
BPREP	Budget Preparation System
CAMP	Compliance Analysis Mitigation Planning
CIO	Chief Information Officer
COIT	County Option Income Tax
DCAM	Department Of Capital Asset Management
DEO	Division of Equal Opportunity
DMD	Department of Metropolitan Development
DOA	Department Of Administration
DPR	Department of Parks and Recreation (Indy Parks)
DPW	Department of Public Works
EAP	Employee Assistance Plan
EEO/AA	Equal Employment Opportunity/Affirmative Action
FAMIS	Financial Accounting Management and Information System
IFS	Indianapolis Fleet Services
IMAGIS	Indianapolis-Marion County Area Geographic Information System
ISA	Information Services Agency
JUSTIS	Justice Information Services
MAC	Mayor's Action Center

Abbreviations

MECA	Metropolitan Emergency Communications Agency
MSA	Metropolitan Statistical Area
NAWC	Naval Air Warfare Center
PERF	Public Employees Retirement Fund
PMTF	Public Mass Transportation Fund
PTRC	Property Tax Replacement Credit
SBA	State Board of Accounts
SBTC	State Board of Tax Commissioners
SCT	Systems and Computer Technologies (Corporation)
SMSA	Standard Metropolitan Statistical Area
TIF	Tax Increment Financing
UNIGOV	Unified (Consolidated) Government

General Statistical Information

CITY OF INDIANAPOLIS

Original Incorporation	1832
Re-Incorporation	1838
New Charter Adopted	1891
Present Charter (UNIGOV) Adopted	1969

Form of Government

The consolidated government provides for a Mayor and a twenty-nine member legislative council. The Council consists of twenty-five councillors elected from single-member districts and four councillors elected at large.

Last General Election

November 5, 1996

Registered Voters in Marion County	494,117
Votes Cast	272,303
Percentage	55%

City Ranking

Size- square miles (A)	7th
Population (B)	12th

Motor Vehicle Registration - Marion County, 1998 (C):

Passenger Cars	464,584
Trucks	108,110
Other	<u>126,657</u>
Total	699,351

(A) Source: City & State Magazine, December, 1988

(B) Source: U.S. Department of Commerce, Bureau of the Census, estimated 1996 population for Consolidated City of Indpls.

(C) Source: Indiana Bureau of Motor Vehicles, Public Affairs Office (These are only estimated numbers. Actual numbers won't be available until later in the year)

General Statistical Information

Direct Bonded Debt and Bonding Debt Limit

December 31, 1998	Bonding <u>Limit</u>	G.O. Bonds <u>Outstanding</u>
Civil City	\$165,181,106	\$5,695,000
Park District	(D)	0
Redevelopment District	(D)	31,235,997
Flood Control District	177,117,796	38,935,000
Metropolitan Thoroughfare District	354,235,593	89,530,000
Sanitary District	973,066,637	125,290,000
Solid Waste Disposal Special Services District	496,319,477	0
Public Safety Communications & Computer District	<u>88,558,898</u>	<u>0</u>
Total	<u>\$2,254,479,507</u>	<u>\$290,686,997</u>

Bond Ratings

Moody's Investors Service	AAA
Standard & Poor's	AAA
Fitch Investors Service	AAA

(D) No statutory or constitutional debt limit

General Statistical Information

Public Safety Facts and Figures

The City of Indianapolis budgets for and provides police and fire protection to those residents within the special service districts (roughly the same as the “old” city limits.). Residents living outside of these special service districts receive protection from the Marion County Sheriff, Township Fire, and excluded town or city police and fire departments.

Indianapolis Police Department

Police Districts (Four Quadrants, plus Downtown District)	5
Civilian Employees	284
Uniform Employees	1,035
School Crossing Guards	42
TOTAL EMPLOYEES	1,361

Special Squads Within IPDSpecially
Trained Officers

Bomb	5
SWAT	30
Tactical Air Patrol	2
Hostage Negotiations	9
Water Search & Recovery/Scuba	14
Horse Patrol	7
Canine Patrol (Regular/Bomb/Drug)	24
Motorcyclists	31

General Statistical Information

Indianapolis Fire Department

Fire Stations	26
Civilian Employees	67
Uniform Employees	<u>744</u>
TOTAL EMPLOYEES	811

Special Squads Within IFDSpecially
Trained Firefighters

Hazardous Materials	101
Water Rescue	69
Dive Rescue	43
Confined Space Rescue	50
Advanced EMT's	120
Paramedics	52

General Statistical Information

Parks and Recreation Facts and Figures

Parks - Number	156
Parks - Acreage	9,866
Playgrounds	130
Golf Courses	13
Recreation Centers	16
Ice Rinks	2
Indoor Swimming Pools	4
Outdoor Swimming Pools	16
Marinas - Launching Areas	8
Baseball Fields	51
Basketball Courts	100
Softball Fields	73
Football Fields	24
Soccer Fields	48
Tennis Courts	146
Special Facilities	9

Public Works Facts and FiguresLiquid Waste

Inlets and Basins Maintained	22,190
Sewer User Accounts	206,000
Wastewater Treated Daily	179 Million Gallons Daily
Dry Sludge Processed Daily	155 Tons

Solid Waste

Annual Trash Pickup (Households)	229,769
Abandoned Vehicles Towed	6,444

General Statistical Information

Capital Asset Management Facts and Figures

Street Miles Maintained	3,081
Bridges	515
Parking Meters	4,292
Street Lights	29,355
Traffic Signals Maintained	1,065

Miscellaneous Statistics

Area (Marion County)	402 Sq. Miles
Population Trend, 1997	
Marion County (A)	813,405
MSA (B)	1,438,681 (G)
Consolidated City (C)	745,288 (D)
Population By Age, 1990 (D)	
0-19	28%
20-44	42%
45-64	18%
65 and older	12%
Unemployment Rates, June, 1996	
Indianapolis – MSA (E)	2.3%
Indiana (E)	2.8%
United States (H)	4.3%

(A) Source: Indiana Business Research Center, IU School of Business

(B) MSA includes the following counties: Boone, Hamilton, Hancock, Hendricks, Johnson, Madison, Marion, Morgan, and Shelby
Source: 1997 Survey of Buying Power, Sales and Marketing Magazine, Aug. 1997, pg. 88

(C) Source: U.S. Department of Commerce, Bureau of Census, 1996 Population estimates

(D) Source: U.S. Department of Commerce, Bureau of Census

(E) Source: Unadjusted rates; provided by Indiana Department of Workforce Development

(F) Data not available

General Statistical Information

(G) Source: www.iedc.com/demograp.htm(H) Source: <http://stats.bls.gov/eag.table.html>

Percent Distribution of Earnings by Industry, 1990 (Marion County) (A)

Farm	0.6%
Manufacturing	20.9%
Mining	0.3%
Contract Construction	6.7%
Wholesale & Retail Trade	17.3%
Finance, Insurance, & Real Estate	7.8%
Transportation, Communications, Public Utilities	7.9%
Services	24.2%
Other Industry	0.4%
Government	13.9%

Total Earnings \$19.6 Billion

Per Capita Income

Year	National	State	SMSA	Marion County
1998 (E)	\$27,876	\$25,444	(B)	(B)
1997 (C)	\$25,598	\$23,604	(B)	(B)
1996 (C)	\$24,426	\$22,601	(B)	(B)
1995 (C)	23,348	21,702	(B)	24,826 (D)
1994 (C)	22,180	20,811	23,169	23,465
1993 (C)	21,365	19,749	22,048	22,357
1992 (C)	20,631	18,814	20,992	21,555
1991 (C)	19,689	17,666	19,844	19,863
1990 (A)	18,691	16,890	19,522	19,148
1989 (A)	17,731	16,078	18,080	17,730

(A) Source: U.S. Department of Commerce, Bureau of Economic Analysis

(B) Data not available

General Statistical Information

(C) Source: <http://whjpin.state.nj.us/onestopcareercenter/labormarketinformation>

(D) Source: www.bea.doc.gov/remd2/svy-in.htm

(E) Source: www.taxfoundation.org

Principal Taxpayers and Employers (ranked by assessed valuation)

Principal Taxpayers	Type of Business	Assessed Valuation (A)	Employees (B)
Eli Lilly & Co.	Pharmaceutical/Manuf.	\$ 221,900,070	8,210
Indianapolis Power & Light	Utility	130,135,600	1,597
Allison Transmission Div., GM	Manufacturing	70,631,770	3,622
Ford Motor Company	Manufacturing	68,509,130	2,967
Citizens Gas & Coke Company	Utility	61,339,400	1,128
Indianapolis Water Company	Utility	47,300,530	389
General Motors Corporation	Manufacturing	39,093,680	2,827
Navistar International	Manufacturing	34,401,724	2,228
Boehringer Mannheim	Manufacturing	30,926,590	1,700
Marsh	Retail/Grocers	30,685,761	3,638
TOTAL		513,024,185	20,096

(A) Represents the March 1, 1999 valuations for taxes due and payable in 1999.

(B) As of December 31, 1998

Other Principal Employers in Indianapolis-Marion County:

U.S. Government

State of Indiana

Indianapolis-Marion County Government

Indiana University-Purdue University at Indianapolis (IUPUI)

Community Hospitals of Indiana, Inc.

Methodist Hospitals

St. Vincent Hospital

General Statistical Information

Selected Economic Trend Data

	Retail Sales (000's) (A)	Building Permits (B)	Construction Value (B)
1998	<i>Not available</i>	38,114	\$1,845,017,605
1997	10,535,344	38,567	\$1,199,898,149
1996	10,028,614	38,290	1,070,886,493
1995	9,438,265	39,203	1,339,263,435
1994	9,233,109	43,057	1,241,255,590
1993	8,344,062	40,174	1,241,856,194
1992	8,256,014	40,850	1,144,402,196
1991	7,371,606	38,961	794,369,405
1990	8,073,118	42,837	1,283,528,786
1989	8,818,227	38,979	1,152,748,260

(A) Source: Indiana Department of Revenue. Retail sales determined by amount of sales tax collected in Marion County

(B) Data is per the City of Indianapolis, Department of Metropolitan Development

City of Indianapolis
2000 Annual Budget
Character 050- Internal Charges

		E&L	DOA	DMD	DPW	DCAM	DPS	DPR	Grand Total
CENTRAL SERVICES CHARGES	CORPORATION COUNSEL CHARGES	\$ (1,334,009)	\$ 2,687	\$ 287,879	\$ 307,050	\$ 313,893	\$ 302,650	\$ 119,850	\$0
	MAYORS ACTION CENTER CHARGES		\$ (663,495)	\$ 16,780	\$ 636,228	\$ 1,398	\$ 3,496	\$ 5,593	\$0
FLEET SERVICES CHARGES Total		\$ 4,810	\$ (9,543,234)	\$ 45,560	\$ 3,730,341	\$ 94,213	\$ 4,948,310	\$ 720,000	\$0
DIVISIONAL CHARGES	ANIMAL CONTROL				\$ 1,350,931		\$ (1,350,931)		\$0
INTER DEPARTMENTAL CHARGES	DPW ERM CHARGES				\$ (616,012)			\$ 616,012	\$0
	DPW OPERATION CHARGES				\$ (425,074)			\$ 425,074	\$0
		\$ (1,329,199)	\$ (10,204,042)	\$ 350,219	\$ 4,983,464	\$ 409,504	\$ 3,903,525	\$ 1,886,529	\$0